ORDER No. FD 531 CSE 68, BANGALORE, DATED THE 18TH DECEMBER 1968.

In the Government Order dated 13th November 1968 cited 1st, sanction was accorded to the creation of new offices and posts in Mangalore Division, including the office of Commercial Tax Officer, Puttur. The Commissioner of Commercial Taxes in Mysore, Bangalore, in his letter dated 3rd December 1968 cited 2nd, has reported that it is very difficult to secure accommodation to house the office as well as dwelling houses for the staff at Puttur and the Officer posted to Puttur may have to waste much of his time in searching for accommodation without doing any assessment work. Further, it would be difficult to the officers to secure dwelling houses to set up their families and also it would be impossible to shift their families in the middle of the year as their children are going to Schools at Mangalore. In addition, the location of the office at Puttur at this juncture will cause the change of hands of the files and records between the Commercial Tax Officers which may create lot of confusion and will hamper the assessment and collection work. The Commissioner of Commercial Taxes, has, therefore, recommended that the new office of Commercial Tax Officer, Puttur, may be allowed to function at Mangalore until April 1969.

2. In the circumstances explained above and in partial modification of Government Order No. FD 403 CSE 68, dated 13th November 1968, it is directed that the new Office of Commercial Tax Officer, Puttur, be allowed to function at Mangalore until April 1969.

By Order and in the name of the Governor of Mysore,

SYED GULAM KHAJA,
Under Secretary to Government,
Finance Department.

Issues clarification in the matter of grant of advance/final withdrawals from the Provident Funds for meeting the expenses of the higher Education.

OFFICIAL MEMORANDUM

No. FD 255 PPF 68, BANGALORE, DATED THE 21ST DECEMBER 1968.

Rules 15 and 26 of the Mysore Government Provident Fund Rules, 1957 permit advances/withdrawls for meeting the expenses *inter alia* in connection with medical, engineering or other technical or specialised courses in India provided that the course of study is for not less than three years. Enquiries are received from time to time as to which courses qualify for advances/withdrawals under the above rules. This has been considered in consultation with the Education Department and it is hereby clarified that the courses detailed below should be treated as technical in nature provided that the courses of study is of not less than 3 years duration and is beyond high school stage :—

(a) Diploma courses in the various fields of Engineering and Technology *e.g.* Civil Engineering, Mechanical Engineering, Electrical Engineering, Tele-Communication/Radio Engineering, Metallurgy, Automobile Engineering, Textile Technology, Leather Technology, Printing Technology, Chemical Technology, etc., conducted by recognised technical institutions.

(*b*) Degree courses in the various fields of Engineering and Technology *e.g.* Civil Engineering, Mechanical Engineering, Electrical Engineering, Tele-Electrical Communication Engineering, and Electronics, Mining Engineering, Chemical Technology, Textile Technology, Leather Technology, Pharmacy, Ceramics, etc., conducted by Universities and recognised technical institutions.

(*c*) Post-Graduate courses in the various fields of Engineering and Technology conducted by the Universities and recognised institutions.

(*d*) Degree and Diploma courses in Architecture, Town Planning and allied fields conducted by recognised institutions.

(*e*) Diploma and Certificate Courses in Commerce conducted by recognised institutions.

(*f*) Diploma Courses in the Management conducted by recognised institutions.

(*g*) Degree courses in Agriculture, Veterinary Science and allied subjects conducted by recognised Universities and institutions.

(*h*) Courses conducted by Junior Technical Schools.

(*i*) Courses conducted by Industrial Training Institutes under the Ministry of Labour and Employment (DGE and T).

(*j*) Degree and Diploma courses in Art/Applied Art and allied subjects conducted by recognised institutions.

(*k*) Draftsmanship courses by recognised institutions.

(*l*) Medical courses.

MAZHARUL HAKH,
Under Secretary to Government,
Finance Department.

Revised procedure of accounting of Festival Advance.

OFFICIAL MEMORANDUM

No. FD 9 RFC 66, BANGALORE, DATED THE 17TH DECEMBER 1968.

It has been brought to the notice of Government by the Accountant General that in spite of instructions issued in O. M. of even No. dated 7th May 1968, the monthly abstracts in Form M. F. C. 49-B (as amended in C. S. 590) are being continued to be sent separately to the audit office instead of enclosing the same to their monthly establishment bills. The Drawing Officers and Heads of Departments are again hereby directed to enclose Form No. MFC 49-B to the monthly establishment bills in future.

With regard to enclosing the monthly statement in Form No. MFC 49-B to supplementary bills encashed during the month and in which recoveries are made, it is directed that Form 49-B which is a monthly abstract is a consolidated statement which should take into account all advances drawn and all recoveries made during a particular month whether in the regular monthly bill or in the supplementary bills encashed during that month. Hence, it is not at all necessary to enclose Form 49-B to each and every supplementary bill. It will be sufficient if the monthly abstract is enclosed to the regular pay bill of establishment encashed during next month.